

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
BEAUMONT DIVISION**

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|------------------------------------|---|----------------------|
| UNITED STATES OF AMERICA | § | |
| | § | |
| V. | § | NO. 1:12-MC-8 |
| | § | |
| DISCOUNT PLUMBING CO., INC. | § | |

**ORDER ADOPTING REPORT AND RECOMMENDATION OF UNITED STATES
MAGISTRATE JUDGE**

The Court referred this matter to the Honorable Zack Hawthorn, United States Magistrate Judge, for all pretrial matters pursuant to a Referral Order entered on August 28, 2012. The Court has received and considered the report (Doc. No. 6) of the magistrate judge, who recommends that the Court order Robert Macaluso to comply with an Internal Revenue Service (“IRS”) summons originally served on him on November 22, 2011. No objections to the report and recommendation have been filed. The Court’s independent review confirms that the magistrate judge’s analysis is correct. The magistrate judge’s report and recommendation (Doc. No. 6) is **ADOPTED.**

It is, therefore, **ORDERED** that Robert Macaluso, as the corporate representative of Discount Plumbing Co., Inc. is to appear in person before IRS Officer Christopher J. Fletcher at 1919 Smith Street, Suite 300, Stop 5125-HOU, Houston, Texas 77002, on November 29, 2012, at 10:00 a.m., with the documents described in the IRS summons originally served on him on November 22, 2011 (Doc. No. 1, Ex. 2), namely:

The following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning DISCOUNT PLUMBING COMPANY INC. for the periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009, and December 31, 2010.

All books, records, papers and other data in the possession or control of the DISCOUNT PLUMBING COMPANY INC, pertaining to the operation of the DISCOUNT PLUMBING COMPANY INC, and reflecting the receipt or accrual of all income and expenses of the operation of DISCOUNT PLUMBING COMPANY INC, including, but not limited to:

all corporate bank account records, including deposit tickets, canceled checks, debit and credit memos, statements of account, check registers, saving account passbooks, and records of certificates of deposit; all financial statements, including balance sheets and income statements, all accounting records, including general journals and ledgers; all stock books and records, minutes of board of directors and shareholders meetings and articles of incorporation and amendments thereto; all records of loans made and dividends paid to shareholders and shareholder's loans to the DISCOUNT PLUMBING COMPANY INC; and any and all books, records, documents, receipts, invoices, bills, canceled checks, ledgers and journals regarding expenses or expenditures of the DISCOUNT PLUMBING COMPANY INC; and any and all other books, records, documents, and receipts regarding income from the operation of the DISCOUNT PLUMBING COMPANY INC; compensation for goods and services, including fees and commissions, gains derived from dealing in property, interest, rentals, royalty, and dividend income, and income from the discharge of indebtedness, so that Federal Corporation Income Tax Return(s), Form(s) 1120, for the (calendar or fiscal) year(s) ended 2008 (for which years no return have been made) may be prepared.

It is further **ORDERED** that the Internal Revenue Service serve this Order on Robert Macaluso by: (1) leaving a copy with anyone over the age of eighteen at Robert Macaluso's last known residence (202 Live Oak Lane, Onalaska, Texas, 77360-8016) or attaching a copy of the same to the front door at that address; *and* (2) sending by certified mail, return receipt requested, a copy to Robert Macaluso at that address. The Internal Revenue Service is directed to file proof of service with the Court.

So **ORDERED** and **SIGNED** this **20** day of **November, 2012**.



Ron Clark, United States District Judge